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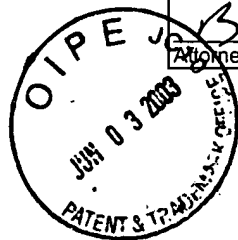
I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner of Patents and Trademarks, Mail Stop Non-Fee Amendment, P.O. Box 1450, Alexandria, VA 22313, on May 29, 2003.

Attorney for Applicant

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PATENT

Docket No. SJO920010058US1



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Tsann Lin et al.)
Serial No.: 10/066,835)
Filed: February 4, 2002) Group Art
For: *IN-SITU* OXIDIZED FILMS FOR USE AS GAP) Unit: 1773.
LAYERS FOR A SPIN-VALVE SENSOR AND)
METHODS OF MANUFACTURE)

Examiner: Kevin M. Bernatz

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop Non-Fee Amendment
Commissioner for Patents and Trademarks
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Examiner:

In response to the Office Action mailed on January 29, 2003, Applicants respectfully request the reconsideration of the present application in view of the following remarks and amendments.